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March 1, 2007

Mr. Don L. Davis
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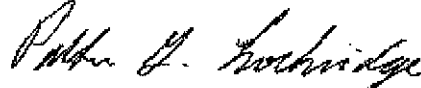
Re: Union Asset Management Holding AG v. Dell Inc., et al; USDC, WD. Tex -- Case No. A-06-CA-726-SS

Dear Don:

This letter is intended to set out our agreement that if the Court has no objection, it will not be necessary for PricewaterhouseCoopers LLP to move or otherwise respond to the "Amended Complaint For Violation Of The Federal Securities Laws" in the above-referenced action until the Court's appointment of lead plaintiffs in, consolidation of, and issuance of a scheduling order governing, the various Dell-related actions that have been filed. We believe that this is consistent with the intent of the Court's February 13, 2007 Order.

If you have any questions, please contact me on my cell phone 512-965-0225. Assuming you confirm our agreement by signing where indicated below, I will file this letter with the clerk of the court.

Sincerely,



Patton G. Lochridge

PGL/pem

cc: Michael P. Carroll, Esq.

AGREED:



Don L. Davis, Counsel for
Union Asset Management Holding AG

Date: Mar. 1, 2007